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NonExempt

COFRS ACCOUNTING MODEL

INSTITUTIONAL F & A (indirect cost) TRANSFER

*Used to record receipt of indirect cost revenue in the current unrestricted fund.
This presentation must be achieved, minimally, each quarter if material.*

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)
State Controller Higher Education Advisory 97-1

COFRS JOURNAL ENTRY CODING										
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	PrngCat	DR	CR		
EXPENDITURE ENTRY										
1	Defaulted Bank Code Current Restricted Exempt Fund Nonappropriated Expenditure Indirect Cost Recoveries Expenditure OT Exempt DOHE Institution Internal Higher Education Fund Transfers	N/A	330/GXX	NAP	3400	22	ABGC 7800	N/A	\$500	
2	Defaulted Bank Code Current Restricted Exempt Fund Not used with Balance Sheet Accounts Asset Operating Cash Teaching & Research Programs OR Federal Letter of Credit Available	1001	330/GXX	XXX	XXX	01	1100	5001 or 9000		\$500
REVENUE ENTRY										
3	Defaulted Bank Code Current Unrestricted Exempt Fund Not used with Balance Sheet Accounts Asset Operating Cash Operating Cash Teaching & Research Programs OR Federal Letter of Credit Available	1001	311/GXX	XXX	XXX	01	1100 1001	5001 or 9000	\$500	
4	Defaulted Bank Code Current Unrestricted Exempt Fund Nonappropriated Revenue Indirect Cost Recovered Revenue OT Exempt DOHE Institution Internal Exempt Higher Education Fund Transfers	N/A	311/GXX	NAP	3400	31	ABGC 9400	N/A		\$500